	Not enrolled	Enrolled
Annual earnings	\$36,000	\$36,000
Annual FSA election	\$0	-\$1,500
Taxable income	\$36,000	\$34,500
Approximate taxes*	-\$9,954	-\$9,539
Annual tax savings	\$0	\$415

Key Plan Features	Types of FSAs	
	Health Care	Dependent Care
2016 annual maximum contribution?	\$2,550	\$5,000
Types or reimbursable expenses?	Eligible health care expenses for yourself and eligible dependents	Eligible dependent care expenses (such as licensed day care, nursery school or adult day care center expenses) for dependents up to age 13 or eldercare
FSA card offered?	Yes	Yes